

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.2935/M/2024
Assessment Year: 2014-15**

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| M/s. HSBC Securities and Capital Markets (India) Private Limited, 52/60, Mahatma Gandhi Road, Fort, Mumbai – 400 001 PAN: AAACJ1395E | Vs. | Principal Commissioner of Income Tax, Room No.629, 6 th Floor, Aayakar Bhavan, Maharishi Karve Road, Mumbai - 400020 |
| (Appellant) | | (Respondent) |

Present for:

Assessee by : Shri Riken Shah, A.R.
Revenue by : Shri Salil Mishra, CIT DR.

Date of Hearing : 30 . 07 . 2024
Date of Pronouncement : 30 . 07 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 26.03.2024, impugned herein, passed by the Ld. Principal Commissioner of Income Tax (in short Ld. PCIT) under section 263 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2014-15.

2. Admittedly, this appeal is the duplicate of ITA No.2586/M/2024, which was filed online, also listed today before us and adjourned to 27.08.2024, hence, the instant appeal is liable to be dismissed.

3. In the result, the appeal filed by the Assessee stands dismissed.

Order pronounced in the open court on 30.07.2024.

**Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.